

## United States Customs Service, Treasury

## § 10.173

treatment for eligible articles imported directly from designated beneficiary developing countries. Beneficiary developing countries and articles eligible for duty-free treatment are designated by the President by Executive order in accordance with sections 502(a)(1) and 503(a) of the Trade Act of 1974 as amended (19 U.S.C. 2462(a)(1), 2463(a)).

(b) *Country defined.* For purposes of §§10.171 through 10.178, except as otherwise provided in §10.176(a), the term “country” means any foreign country, any overseas dependent territory or possession of a foreign country, or the Trust Territory of the Pacific Islands. In the case of an association of countries which is a free trade area or customs union or which is contributing to comprehensive regional economic integration among its members through appropriate means, including but not limited to, the reduction of duties, the President may by Executive order provide that all members of such association other than members which are barred from designation under section 502(b) of the Trade Act of 1974 (19 U.S.C. 2462(b)) shall be treated as one country for purposes of §§10.171 through 10.178.

[T.D. 76-2, 40 FR 60047, Dec. 31, 1975, as amended by T.D. 80-271, 45 FR 75641, Nov. 17, 1980; T.D. 00-67, 65 FR 59675, Oct. 5, 2000]

### § 10.172 Claim for exemption from duty under the Generalized System of Preferences.

A claim for an exemption from duty on the ground that the Generalized System of Preferences applies shall be allowed by the port director only if he is satisfied that the requirements set forth in this section and §§10.173 through 10.178 have been met. If duty-free treatment is claimed at the time of entry, a written claim shall be filed on the entry document by placing the

symbol “A” as a prefix to the sub-heading of the Harmonized Tariff Schedule of the United States for each article for which such treatment is claimed.

[T.D. 76-2, 40 FR 60048, Dec. 31, 1975, as amended by T.D. 77-36, 42 FR 5041, Jan. 27, 1977; T.D. 89-1, 53 FR 51252, Dec. 21, 1988; T.D. 94-47, 59 FR 25569, May 17, 1994; T.D. 99-27, 64 FR 13675, Mar. 22, 1999]

### § 10.173 Evidence of country of origin.

(a) *Shipments covered by a formal entry—(1) Merchandise not wholly the growth, product, or manufacture of a beneficiary developing country.* (i) *Declaration.* In a case involving merchandise covered by a formal entry which is not wholly the growth, product, or manufacture of a single beneficiary developing country, the exporter of the merchandise or other appropriate party having knowledge of the relevant facts shall be prepared to submit directly to the port director, upon request, a declaration setting forth all pertinent detailed information concerning the production or manufacture of the merchandise. When requested by the port director, the declaration shall be prepared in substantially the following form:

#### GSP DECLARATION

I, \_\_\_\_\_  
(name), hereby declare that the articles described below were produced or manufactured in \_\_\_\_\_ (country) by means of processing operations performed in that country as set forth below and were also subjected to processing operations in the other country or countries which are members of the same association of countries as set forth below and incorporate materials produced in the country named above or in any other country or countries which are members of the same association of countries as set forth below:

Number and date of invoices	Description of articles and quantity	Processing operations performed on articles		Materials produced in a beneficiary developing country or members of the same association	
		Description of processing operations and country of processing	Direct costs of processing operations	Description of material, production process, and country of production	Cost or value of material

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		Description of processing operations and country of processing	Direct costs of processing operations	Description of material, production process, and country of production	Cost or value of material

Date \_\_\_\_\_  
Address \_\_\_\_\_  
Signature \_\_\_\_\_  
Title \_\_\_\_\_

director may treat the entry as dutiable.

[T.D. 94–47, 59 FR 25569, May 17, 1994]

(ii) *Retention of records and submission of declaration.* The information necessary for preparation of the declaration shall be retained in the files of the party responsible for its preparation and submission for a period of 5 years. In the event that the port director requests submission of the declaration during the 5-year period, it shall be submitted by the appropriate party directly to the port director within 60 days of the date of the request or such additional period as the port director may allow for good cause shown. Failure to submit the declaration in a timely fashion will result in a denial of duty-free treatment.

(2) *Merchandise wholly the growth, product, or manufacture of a beneficiary developing country.* In a case involving merchandise covered by a formal entry which is wholly the growth, product, or manufacture of a single beneficiary developing country, a statement to that effect shall be included on the commercial invoice provided to Customs.

(b) *Shipments covered by an informal entry.* Although the filing of the declaration provided for in paragraph (a)(1)(i) of this section will not be required for a shipment covered by an informal entry, the port director may require such other evidence of country of origin as deemed necessary.

(c) *Verification of documentation.* Any evidence of country of origin submitted under this section shall be subject to such verification as the port director deems necessary. In the event that the port director is prevented from obtaining the necessary verification, the port

**§ 10.174 Evidence of direct shipment.**

(a) *Documents constituting evidence of direct shipment.* The port director may require that appropriate shipping papers, invoices, or other documents be submitted within 60 days of the date of entry as evidence that the articles were “imported directly”, as that term is defined in § 10.175. Any evidence of direct shipment required by the port director shall be subject to such verification as he deems necessary.

(b) *Waiver of evidence of direct shipment.* The port director may waive the submission of evidence of direct shipment when he is otherwise satisfied, taking into consideration the kind and value of the merchandise, that the merchandise clearly qualifies for treatment under the Generalized System of Preferences.

[T.D. 76–2, 40 FR 60048, Dec. 31, 1975, as amended by T.D. 77–27, 42 FR 3162, Jan. 17, 1977]

**§ 10.175 Imported directly defined.**

Eligible articles shall be imported directly from a beneficiary developing country to qualify for treatment under the Generalized System of Preferences. For purposes of §§ 10.171 through 10.178 the words “imported directly” mean:

(a) Direct shipment from the beneficiary country to the United States without passing through the territory of any other country; or

(b) If the shipment is from a beneficiary developing country to the U.S. through the territory of any other country, the merchandise in the shipment does not enter into the commerce of any other country while en route to